



2164

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Post Office as first class mail in an envelope addressed to: Commissioner for Patents, Washington, D.C. 20231, on

Date:

11-29-01

Name:

Melissa Scanzillo

Signature:

Melissa Scanzillo
Clifford Chance Rogers & Wells LLP

1-28-02

Docket No. 3499-095

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

RECEIVED

JAN 22 2002

Technology Center 2100

In re Application of: Bridges et al.

Filed: November 28, 2000

Group Art Unit: 2164

Serial No: 09/724,075

Examiner: To Be Assigned

For: DYNAMIC REALLOCATION HEDGE ACCOUNTING

PRELIMINARY AMENDMENT

Commissioner for Patents
Washington, D.C. 20231

Sir:

Prior to the examination of the above identified application on the merits, please enter the following amendment.

In The Specification:

Please replace the paragraph beginning at page 1, line 2 with the following rewritten paragraph:

-- This application is related to a U.S. patent application no. 09/723,694 entitled "Reduction of Financial Instrument Volatility" filed on November 28, 2000.--

REMARKS

Applicants respectfully submit that the revisions made to this paragraph are the addition of the serial no. and filing date.